



STEVEN A. MCGRAW, SR.  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF ROANOKE

FOR THE PERIOD  
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

### **Properly Monitor and Disburse Liabilities**

**Repeat:** No

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$62,196 in liabilities that he should have either paid or escheated. The Clerk should review all liabilities he is currently holding and disburse, as applicable. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

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# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 21, 2023

The Honorable Steven A. McGraw, Sr.  
Clerk of the Circuit Court  
County of Roanoke

Martha B. Hooker, Board Chair  
County of Roanoke

Audit Period: January 1, 2022, through December 31, 2022  
Court System: County of Roanoke

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

### Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report. We did not validate the Clerk's response and corrective action plan and, accordingly, cannot take a position on whether or not it adequately addresses the issue in this report.

We discussed the comment with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable J. Christopher Clemens, Chief Judge  
Richard L. Caywood, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



# County of Roanoke



**RHONDA D. PERDUE**  
CLERK OF CIRCUIT COURT

April 11, 2023

Staci A. Henshaw  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, VA 23218

Dear Ms. Henshaw:

The Roanoke County Circuit Court Clerk's Office has addressed and corrected the findings for improperly monitoring and disbursing liabilities. Said liabilities were paid and/or escheated immediately during the audit process.

Our plan of corrective action is to be more diligent in preventing such errors in the future by routinely monitoring and disbursing all court liabilities as recommended by the Financial Accounting System's User Guide provided by the Supreme Court.

Respectfully,

**Signature on File**

Rhonda D. Perdue, Clerk  
Roanoke County Circuit Court

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